

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:
 Mail Stop PCT, Commissioner for Patents
 P.O. Box 1450, Alexandria, VA 22313 on:

Patent Application
 Docket No. SPO-126
 Serial No. 10/577,612

September 27, 2006

David Saliwanchik
 David R. Saliwanchik, Patent Attorney

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Hiroshi Tsuboi *et al.*
 Serial No. : 10/577,612
 Filed : April 28, 2006
 For : Alpha-Glucosidase Activity Inhibitors

Mail Stop PCT
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL LETTER

Sir:

The applicants are attaching herewith a fully executed Declaration (37 CFR 1.63) and Power of Attorney form for the subject application.

Please charge the surcharge of \$130.00 for the late-filed Declaration (37 CFR 1.63) to Deposit Acct. No. 19-0065. The Commissioner is hereby authorized to charge any additional fees that may be required to Deposit Account No. 19-0065. Two copies of this letter are enclosed.

10/06/2006 MKAYPAGH 00000060 190065 10577612
 01 FC:1617 130.00 DA

Respectfully submitted,

David Saliwanchik

David R. Saliwanchik
 Patent Attorney
 Registration No. 31,794
 Phone No.: 352-375-8100
 Fax No.: 352-372-5800
 Address: P.O. Box 142950
 Gainesville, FL 32614-2950

DRS/la

Attachment: Executed Declaration and Power of Attorney form